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Finance and Economics Discussion Series: A Retrospective Evaluation of the Effects of Temporary Partial Expensing  
United States Federal Reserve Board, Darrel Cohen, Jason Cummins

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 30 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. This paper examines how business investment responded to temporary partial expensing, first enacted in 2002 and expanded in 2003. In principle, partial expensing boosted the incentive to invest which should have had a discernable impact on spending. However, the tax changes did not occur in a vacuum, so it is challenging to isolate their impact. Our empirical approach exploits a feature...

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